

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

Allstate Ins. Co., et al.,

Plaintiffs,

- against-

Civil Action No. 1:08-cv-4405-ALT-PK

**Declaration of Rina Esterov, Esq., C.P.A.**

Mark Mirvis, et al.,

Defendants.


I, Rina Esterov, Esq., C.P.A. declare under penalty of perjury and pursuant to 28 U.S.C. § 1746, that the following is true and correct:

1. I make this declaration in support of the motion to quash the subpoena served by Plaintiff Allstate Insurance Company, Inc. ("Allstate") upon J/P Morgan Chase Bank, N.A., attached hereto as Exhibit 1, insofar as it seeks records pertaining to Queens Billing, Inc ("Queens").
2. I am the accountant for Queens and have provided bookkeeping services for Queens since 2013. Before 2013, my father, Mikhail Esterov, Accountant, was the accountant for Queens. I have full access to all of the documents provided by Queens to my father.
3. I make this declaration based upon my review of the financial documents Queens has provided to me and to my father, including bank statements, canceled checks, and tax documents, as well as to records related to and/or generated based upon such documents.
4. The account sheet attached hereto as Exhibit 2 is a true and correct accounting of all payments made by Queens to Defendant Nortmed Management, Inc. ("Nortmed"), since Queens began doing business.

5. As reflected in the account sheet, Queens paid a total of \$23,644.86 to Nortmed Management in 2014 and 2015.

I, Rina Esterov, Esq., C.P.A., declare under penalty of perjury that the foregoing is true and correct.

Executed on 5/3/2016

  
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Rina Esterov, Esq., C.P.A.